Operations Budget 2013
Managing our City's Growth Responsibly

Whitehorse
THE WILDERNESS CITY

COMMUNITY PROFILE

Whitehorse
THE WILDERNESS CITY

- Population - 27,323
- City Size - 41,900 hectares
- Number of businesses – 1694
- Taxable Properties - 8840

BUDGET FOCUS

Whitehorse
THE WILDERNESS CITY

The focus of Operations Budget 2013:

- balancing the budget through modest tax increases and cost cutting measures
- improving services for citizens
- implementing Council's strategic priorities

BUDGET QUICK FACTS

Whitehorse
THE WILDERNESS CITY

- Balanced operating budget of $65 million
- New initiatives – expanding transit services, adding building inspector, increasing compensation for volunteer fire fighters
- Reduction in spending of $600,000
- Modest increases in residential/commercial property tax and curbside collection

BACKGROUND

Whitehorse
THE WILDERNESS CITY

- Budgets describe the City's financial state and establish spending and revenue levels for the delivery of municipal programs and services
- The City prepares two budgets annually: an operations budget and a capital budget which is enacted first
- The City divides the budgets for two reasons:
  - The budgets are easier to understand
  - By enacting the capital budget first, the City can implement capital projects at the beginning of what is a short construction season

DEFINITIONS

Whitehorse
THE WILDERNESS CITY

Operations Budget

- Respects costs that occur each year
- Salaries of staff who deliver municipal services make up a significant portion of the operations budget
- Operations budget also addresses costs related to service delivery such as facility operation and maintenance, infrastructure, equipment, water and sewer systems, vehicles, etc
- Sources of funds include property taxes, user fees, and transfers from other governments. For example, utilities services related to clean drinking water, wastewater treatment and disposal are supported by user fees

DEFINITIONS

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THE WILDERNESS CITY

Capital Budget

- Addresses costs related to planning and construction of municipal assets such as buildings and infrastructure (e.g. roads, recreation centres, and water and sewer pipes)
- Procurement of items used for one-time costs, with life expectancy of more than one year – equipment, vehicles, structures, systems, etc
- Capital expenditures are sourced via grants from other governments (e.g. Gas Tax, federal territorial infrastructure programs) and internal reserves

BUDGETARY CYCLE
Operations Budget

Summer

Obtain departmental submissions, begin developing budget options

Each operating department prepares a business plan setting goals and identifying resources required to achieve those goals.

Fall

Council and Senior Management work to finalize draft budget

Winter/Spring:

Feb 25: 1st reading followed by public input/committee review

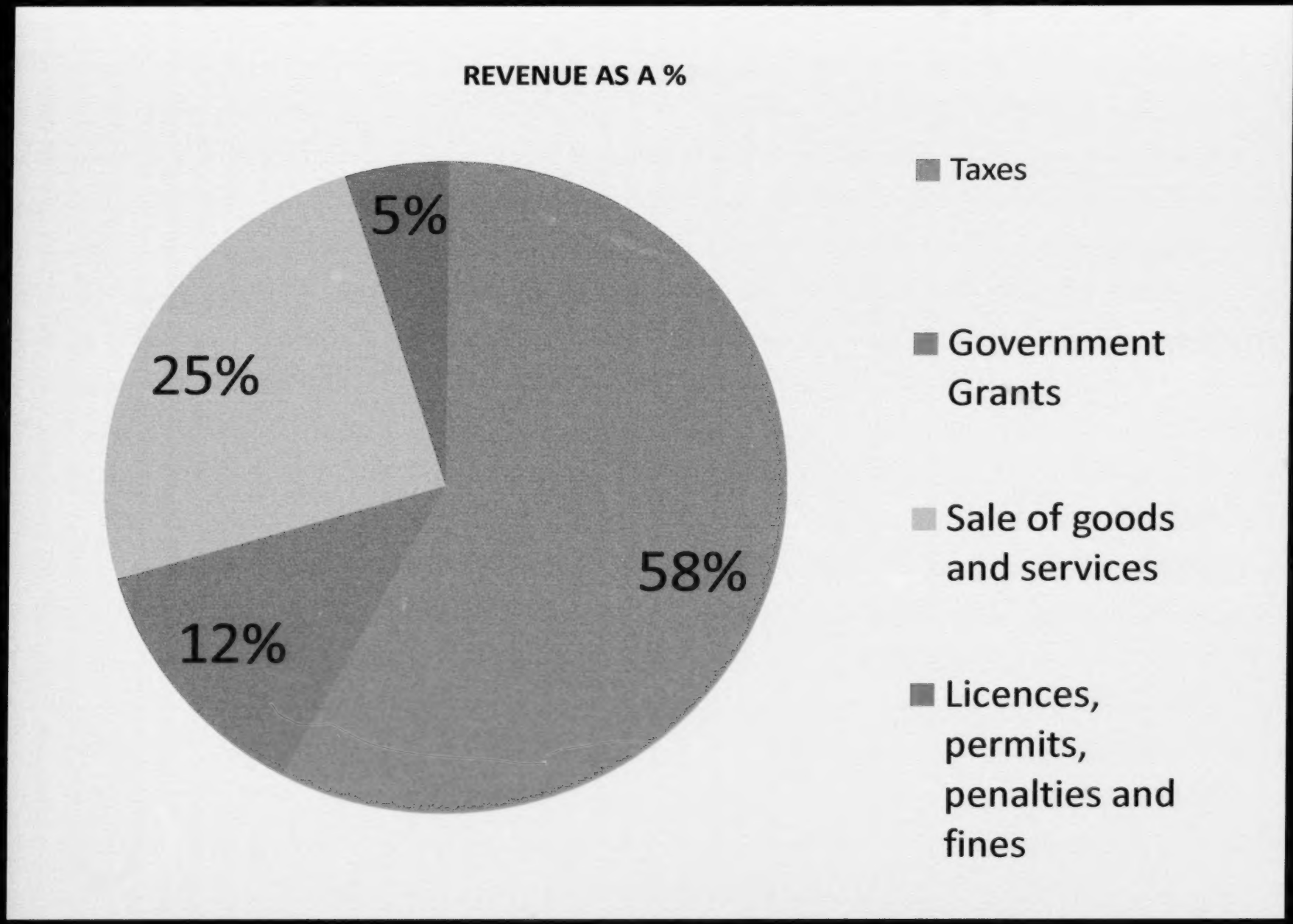
March 18: Public Input Report

March 25: 2nd/3rd reading where Council considers whether to approve budget

REVENUE

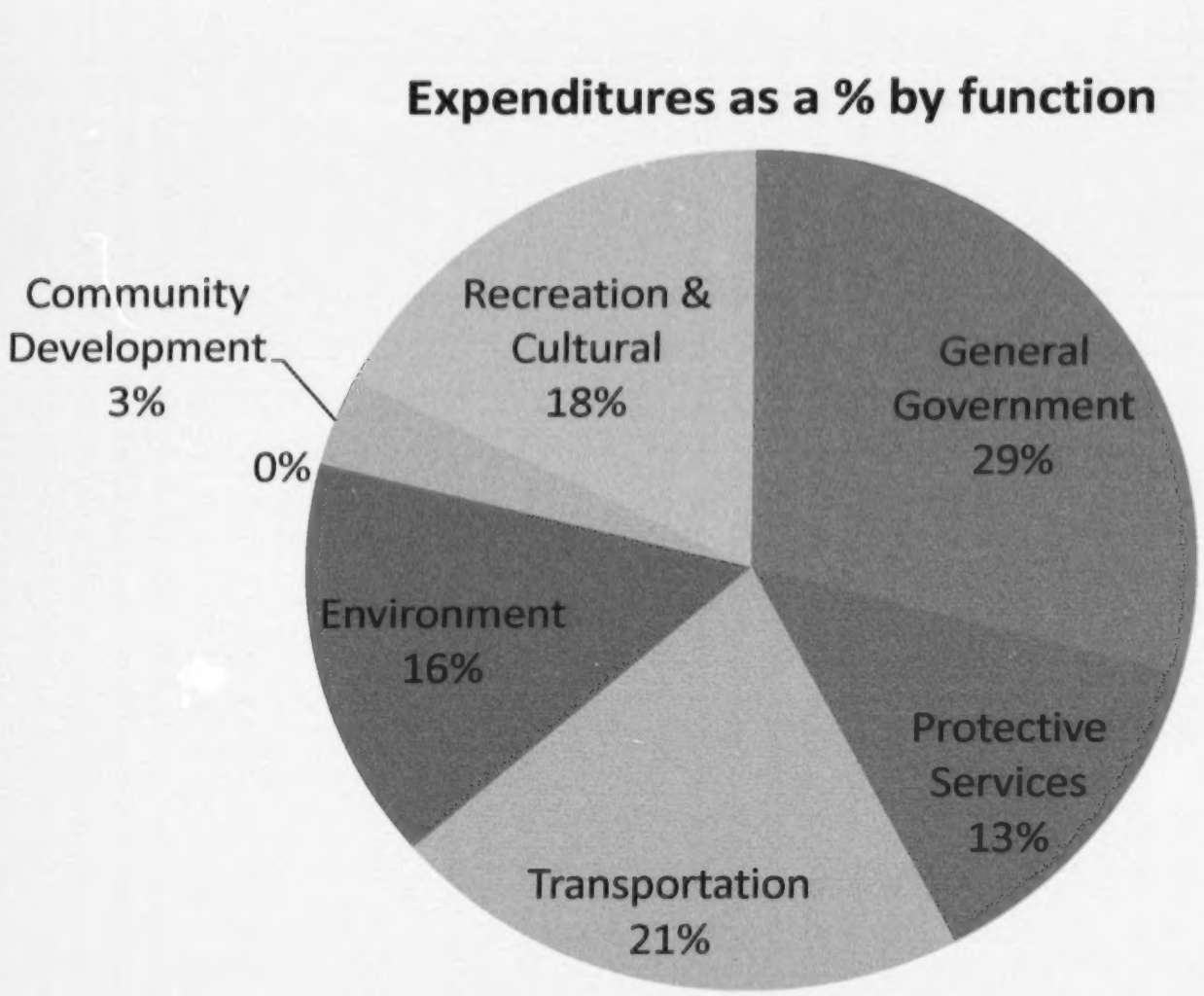
Whitehorse
THE WILDERNESS CITY

REVENUES	2013
Taxes and payments in lieu of taxes	$32,621,589
Government Grants	$7,096,553
Sale of goods and services	$13,920,624
Licences, permits, penalties and fines	$2,769,025
Developer Contributions	$390,000
Investment Income	$330,000
Other Revenue	$7,808,108
TOTAL	$64,935,899

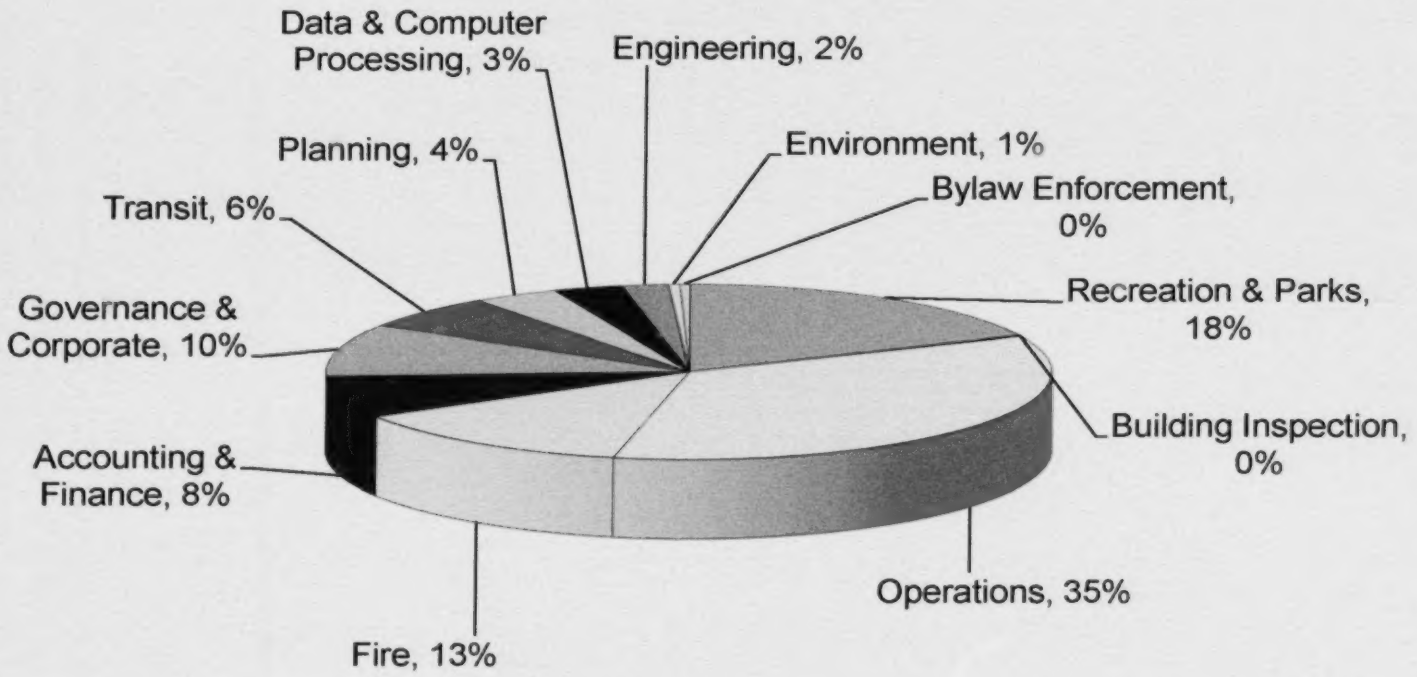

REVENUE AS A %
5%
25%
58%
12%
Taxes
Government Grants
Sale of goods and services
Licences, permits, penalties and fines

Function	Expenditures
General Government	$18,858,424
Protective Services	$8,501,070
Transportation Services	$13,728,064
Environmental Services	$10,029,522
Public Health Services	$230,591
Community Development Services	$2,219,441
Recreation & Cultural Services	$11,368,787
TOTAL	$64,935,899

Whitehorse
THE WILDERNESS CITY

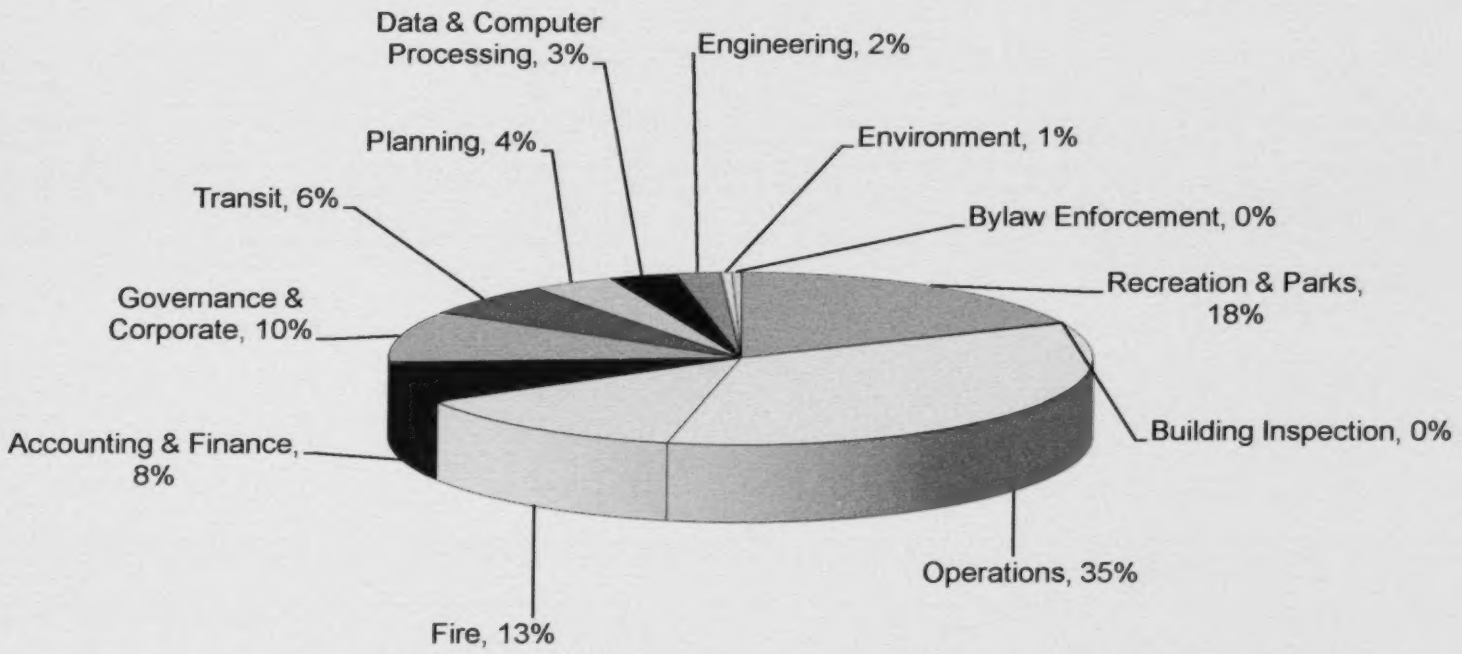

Expenditures as a % by function
Community Development 3%
Recreation & Cultural 18%
General Government 29%
0%
Environment 16%
Protective Services 13%
Transportation 21%

Where Does Your Tax Dollar Go?
2013 Residential Average Tax of $2,195
(Net Department Operating Costs)



Recreation & Parks	Building Inspection	Operations	Fire
Accounting & Finance	Governance & Corporate	Transit	Planning
Data & Computer Processing	Engineering	Environment	Bylaw Enforcement

Where Does Your Dollar Go?
2013 Non-residential Average Tax of $13,795
(Net Department Operating Costs)

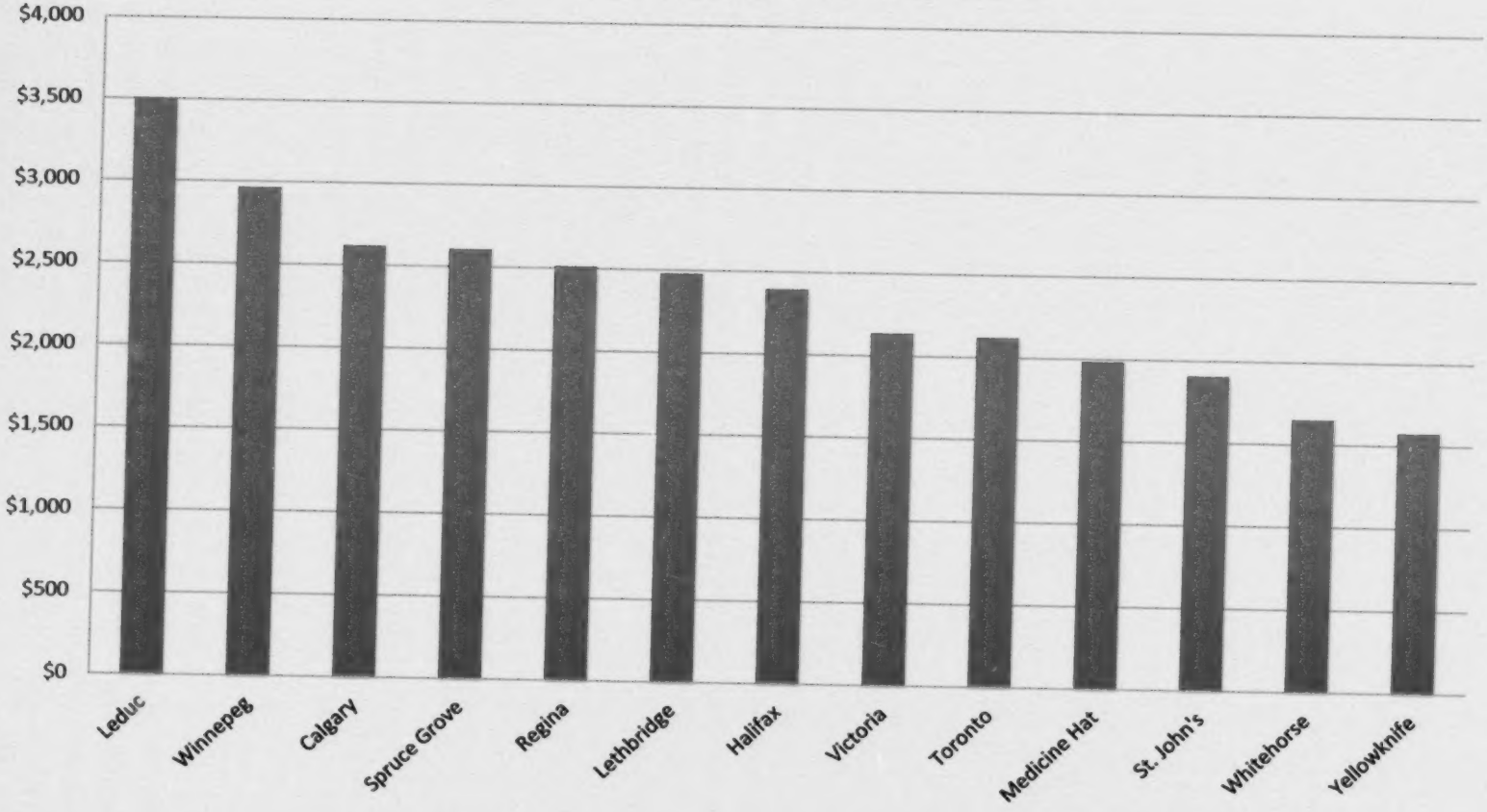


Recreation & Parks	Building Inspection	Operations	Fire
Accounting & Finance	Governance & Corporate	Transit	Planning
Data & Computer Processing	Engineering	Environment	Bylaw Enforcement

COMPETITIVE TAX RATES

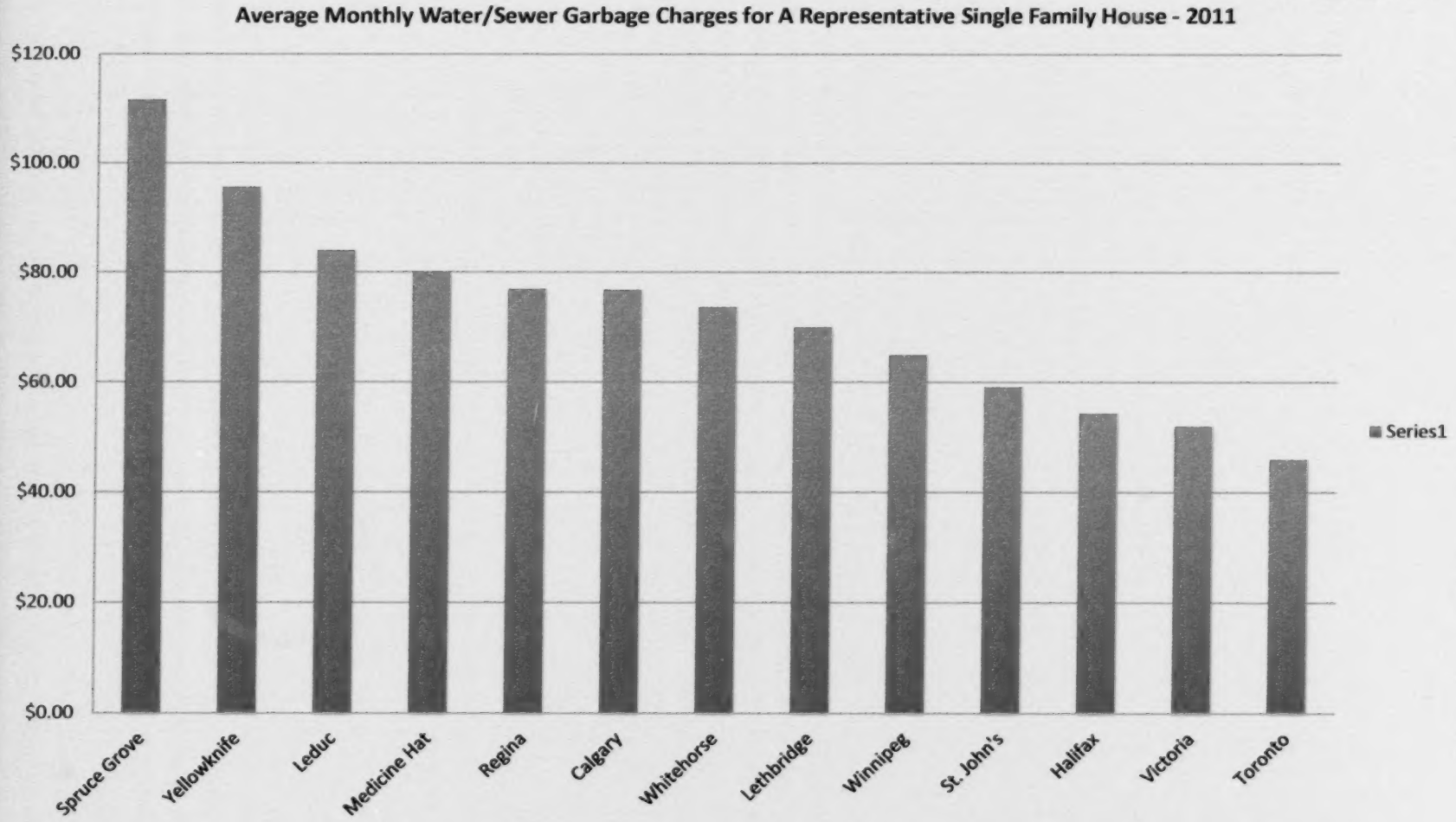
Whitehorse
THE WILDERNESS CITY

Average Property Tax for Average Dwelling
Selected Canadian Cities 2011



COMPETITIVE UTILITY RATES

Whitehorse
THE WILDERNESS CITY



SERVICES FOR CITIZENS

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Fire and Emergency Services

- Fire Department responded to 643 emergencies
- Fire Department responded to 156 fires
- Fire Department responded to 34 carbon monoxide alarm emergencies

City Transit

- 10 accessible low floor transit buses
- 2 handy buses
- 5 number of routes serving 150 number of stops

SERVICES FOR CITIZENS

Whitehorse
THE WILDERNESS CITY

Roads, Storm Drainage, and Watercourse

- Over 560 km of road and 120 km of sidewalks and paths
- 170 km of water pipes and 145 kilometers of sewer main

Recreation

- 35 playgrounds (Rotary Park splash park) and 50 neighbourhood parks maintained
- 100 plus recreation programs delivered annually
- 3000 visits per day to the Canada Games Centre (membership increasing monthly)

SERVICES FOR CITIZENS

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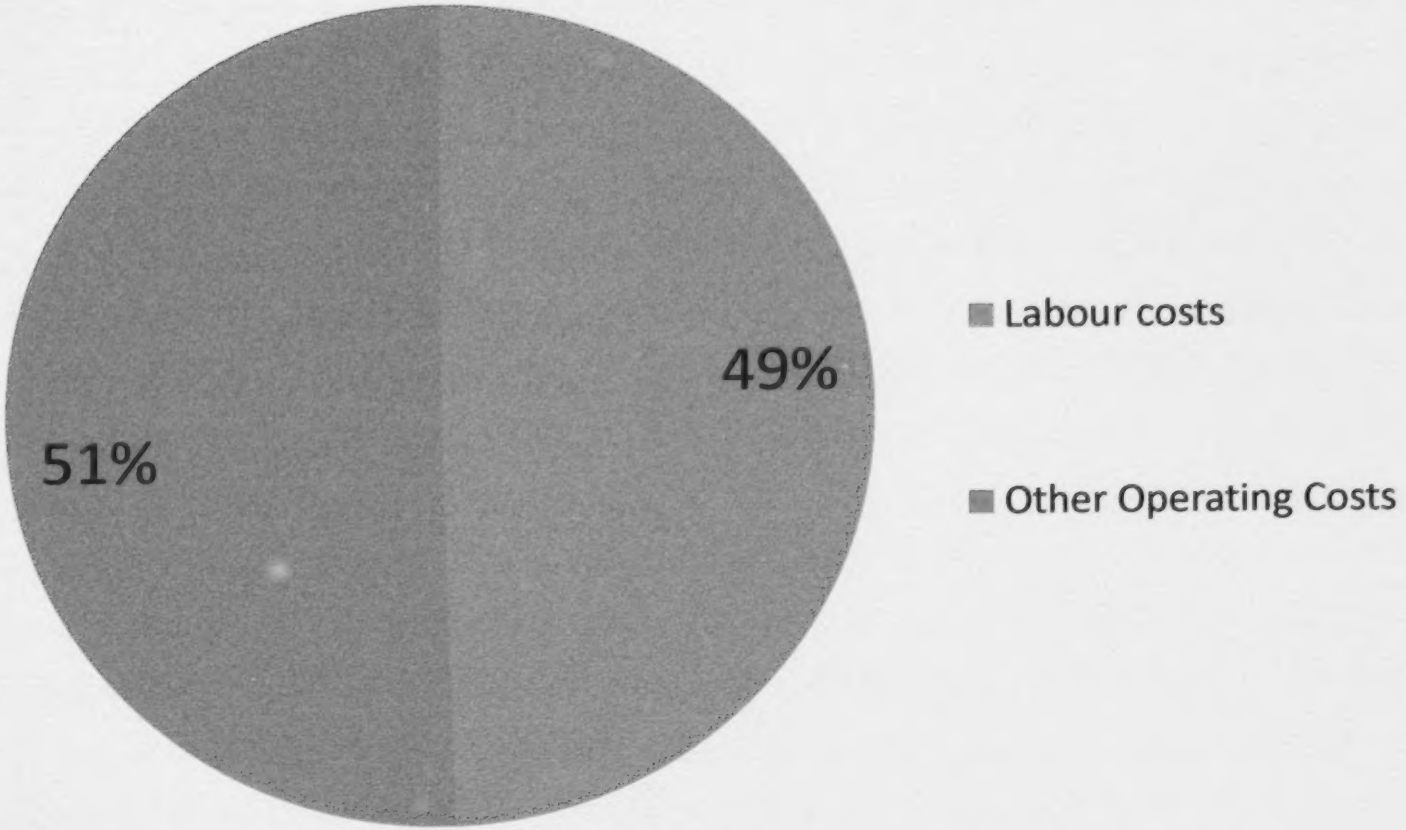
Parks

- Care of 164,404 square meters of parkland and 700 kilometers of trail
- 315,000 visits to the Millennium Trail per annum

Bylaw Services – tickets issued

- Parking meter– 20,871
- Animal control - 209
- Accessible parking – 158
- Other - 102
- Traffic offences - 1429

People Deliver Services



NEW INITIATIVES

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- Transit services expanded to provide evening service; City will work with business and Yukon College explore bus pass options
- Building Inspector will be hired to join Building Inspection Services
- Volunteer firefighters will be rewarded with an increase in remuneration

EXPENDITURE REDUCTION PLAN

Whitehorse
THE WILDERNESS CITY

- Canada Games Centre will be closed for 6 statutory holidays instead of 2
- Scaling back snow removal for Whistle Bend until it is further developed
- Eliminating communications position
- Reducing administrative services for City Hall front desk, CGC and planning

2) Mayor's Budget Address

MAYOR'S SPEECH - OPERATIONS BUDGET 2013
MANAGING OUR CITY'S GROWTH RESPONSIBLY

INTRODUCTION

Good evening Ladies and Gentlemen. I am honoured and pleased to introduce the Operations Budget for 2013 – totalling $65 million in services for Whitehorse Citizens.

This is the first Operations Budget for this Council and follows on the heels of the 2013-2016 Capital Budget approved by Council on Monday, January 29. I would like to thank Council and our administration for assembling Operations Budget 2013.

CONTEXT

Before I get into the details of the budget and on what basis it was developed, allow me to set the context. It is clear to me that our community continues to grow. According to the Bureau of Statistics, the population of Whitehorse has increased again this year and now stands at 27,323 people. I don't think it will be much longer before we surpass the 30,000 mark.

We note that construction in our City continues at a significant rate. A trip through the City's neighbourhoods leaves one with the impression that new builds, whether we're talking about detached, semi-detached, condominiums, or multi-family units, continues at an extraordinary pace.

New developments mean an increase to the City's tax base but also require municipal services and infrastructure in the form of roads, inspections, water and sewer etc. I believe this Council has delivered an Operations Budget which responds to the City's growth and manages the challenges that accompany development of this nature.

SERVICES FOR CITIZENS

Operations Budget 2013 is about services for citizens. These services include things like:

- planning future land development opportunities;
- maintaining bridges, roads and sewer mains;
- programs such as swimming lessons, sport development and wellness programs at our recreation facilities, serving everyone from pre-schoolers to seniors;
- removing snow from our streets; and
- fire prevention and firefighting.

BUDGET HIGHLIGHTS

Operations Budget 2013 is also about new services.

Transit Services: During the last six months, we have heard from residents and people involved in the education and private sectors about expanding the City's transit services. This budget responds to these interests by offering evening hours so that our residents who work or attend class past 7pm will have a safe and inexpensive mode of transportation to get them safely to and from work or class. In addition, we intend to collaborate with Yukon College and our commercial partners to explore possibilities for employee and student bus passes.

Building Inspections: We will invest in the City's building inspection capacity. During the last 5 years, building inspection activities have increased a fair amount. I believe this is yet more evidence of our community's growth. In 2013, the City will hire a building inspector bringing the number of inspectors to 5. We think this is an important investment at a critical time given the tragic event of January 2012 and the efforts of both the City and Government of Yukon to make oil-fired appliances safer in our communities.

Volunteer Firefighters: Operations Budget 2013 rewards our hardworking volunteer firefighters who have not received an increase to the remuneration paid by the City for their services for well over five years. These are the people who work side-by-side with our firefighters to put fires out and help staff the fire-hall when our regular members are responding to emergencies. We will recognize the dedication of these volunteers with an increase to their remuneration.

BALANCED BUDGET

I am pleased to announce that this Council is tabling a balanced budget. We understand the importance of living within our means and controlling spending so that actions of this Council don't burden future Councils.

How did we achieve a balanced budget? By adopting a measured approach, involving both property tax increases and cost cutting measures, so that at the end of 2013 the City's revenues will equal its expenditures.

YOUR TAX DOLLARS

To achieve a balanced budget, the City will:

- increase residential and commercial property tax by 3.83%;
- increase curb-side garbage and compost collection fees from $8 - $9; and
- increase user fees for recreational facilities, as the City does each year, by 1.5%.

Utility rates for water and sewer will remain fixed at 2011 levels.

We recognize the importance of tax dollars the City receives from our residents and the business sector. These revenues among other sources provide the City with the resources it needs to deliver municipal services. When the City raises taxes, taxpayers expect a justification for this increase.

Let me make the case now:

Inflation: each year we are faced with inflationary pressures. Whether it is food, gas, shelter, or electricity, costs increase each year. This year is no different, with inflation reaching nearly 2% in Whitehorse or 1.1% higher than the national rate.

Salary pressures: salaries and benefits make up nearly half the operations budget. We have negotiated collective agreements with our employees that allow us to remain competitive in terms of making the City an employer of choice in what is also a competitive labour market. To attract employees who are capable and dedicated, we need to offer competitive salary and benefit packages.

City's reorganization: recently the City completed a reorganization - prepared by an independent 3rd party - focusing on how we are structured to deliver municipal services. The reorganization is a positive step forward as it ensures that we are properly aligned to meet expanding needs and greater responsibilities. This, however, requires financial support.

I think it is important to note that our tax rate, when compared to other cities in Canada, is competitive. Property tax for an average home in Whitehorse remains below the rates in cities such as St. John's, Medicine Hat, Toronto, Victoria, Halifax and Lethbridge to name but a few.

In addition, utility rates, or the rates residents pay for compost and garbage pickup and water and sewer, are on par with the rates charged in other Canadian cities.

EXPENDITURE REDUCTION PLAN

The Operations Budget, however, isn't solely about tax increases. We understand the importance of taking a responsible and balanced approach to managing the City's finances, especially when we are asking residents to contribute more.

This is why the City is implementing an expenditure reduction plan consisting of cost cutting measures today and the potential for future reductions based on a service review exercise.

WHY TAXES ARE GOING UP

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Costs for delivering municipal services continue to increase due to a several factors:

- Collective agreements: collective agreements between the City and employees result in incremental salary increases
- Inflation: according to the Bureau of Statistics, the price of consumer goods (e.g. food, clothing, recreation) increased by 1.9% from December 2011 to December 2012 - 1.1% above than the national rate
- Reorganization:

TAXES, USER FEES, TIPPING FEES

Whitehorse
THE WILDERNESS CITY

- Residential and commercial property tax to increase by 3.83%
- Residential collection (garbage/compost) to increase by $1 per month from $8 to $9
- Water & sewer remain at 2011 level
- Tipping fees for garbage to increase from $54 to $69 per metric ton while compost to increase from $0 to $26 per metric ton
- Parks & Rec. fees to increase by 1.5% as they do each year

We have worked closely with administration to identify a number of measures to reduce and eliminate expenditures. We anticipate that this plan will save the City approximately $600,000. Put another way, we are avoiding an additional 2% tax increase that would result if we do not implement these reductions.

This will not be a painless exercise. Certain positions will be eliminated and employees may be transferred to jobs with a higher priority. Fortunately, services for the most part will not be affected by this reduction and, of course, the safety and welfare of our citizens is paramount.

Citizens may, however, encounter slightly longer line-ups at City Hall.

In addition, we will close the Canada Games Centre for 4 additional statutory holidays, bringing the number of days the Centre is closed due to holidays to 6. This will reduce staff costs and is consistent with the hours of operation for recreation facilities in other jurisdictions.

We also intend to reduce snow removal services in Whistle Bend until that neighbourhood is more developed and the tax base has an increased.

Council and I want to mitigate any inconvenience these reductions may have on the citizens of Whitehorse. We also want to see service improvements for our residents by focusing on how we do things at the City.

Council and I have, therefore, directed Mr. Westby, our City Manager, to commence a full review of all City services. Mr. Westby has been given a tall order – examine the services offered by the City to determine how we can save the City money and improve services to meet the needs of our citizens and the City. This is a Council priority.

AFFORDABLE AND DIVERSE HOUSING

Another priority of this Council has to do with the City's housing supply. In the last number of years, housing has been a preoccupation at all levels of government and for good reason.

We intend to continue working with our industry partners, the Government of Yukon, and the Whitehorse Chamber of Commerce – which I note is doing an admirable job of keeping this important issue on everyone's agenda.

As I noted previously, residential development in our City's neighbourhoods continues with new construction going up throughout the City. These include both private and public developments like: Brookside 34 units, Central Park 25 units, and Crocus Glen 35 units. There is also Whistle Bend with 3500 units. Our hope is that these developments will begin to soften housing prices in Whitehorse, making it easier for people to enter the housing market.

The City, however, should not, indeed cannot, afford to be complacent. We readily acknowledge that our economic future is tied to the natural resource extraction sector which will likely drive the territory forward for the foreseeable future. If the City is to do its part to ensure we are positioned to reap the full benefits of natural resource extraction, we must begin planning for this eventuality now.

This means examining areas in our City, such as the City's south or the Tank Farm, which could be suitable locations for the next Copper Ridge or Whistle Bend. It also means proactively working with the Government of Yukon and the First Nation governments of the Kwänlin Dun and Ta'an Kwäch'än, governments with land in strategic locations throughout the City, to identify the next area for land development.

In addition, we will be looking to new technologies, such as district heating sources, for future subdivisions as a way of reducing the City's carbon footprint and to relieve pressure on the Yukon power grid.

IMPROVING WASTE MANAGEMENT

Not all aspects of our City's growth have been favourable.

Here I am talking primarily about the waste generated by construction but also the choices that people make at the checkout. Between 2000 and 2011, the waste generated by the City's residents has increased by 85%. During this same period, the amount of waste diverted from the waste management facility has failed to keep pace.

In other words, we continue to produce more and more waste but we are not significantly increasing the amount of waste we divert from the waste management facility. The increase in waste puts direct pressure on the life of the landfill.

This has costs. A recent independent assessment of the City's waste management facility concluded that it has 41 years as opposed to 78 years left before it becomes completely full. What this means for the City and its residents is that we have much less time to prepare for the decommissioning of the waste management facility. This has a projected cost of $13.5 million in today's dollars.

The assessment also recommended that the City change how it records its costs based on the expansion of the diversion services the City offers. To a certain extent, general revenues are presently being used to offset part of the City's waste management costs – contrary to Council policy – which are meant to be addressed entirely on a cost recovery basis.

We are, therefore, adopting two measures to address this priority area:

1. First, we will increase user fees for garbage, compost and recycling to reflect the true cost of municipal waste management services, and we will prepare for decommissioning of the waste management facility by increasing the annual contributions to the capital reserve;

2. Second, we will introduce a Solid Waste Action Plan in the near future. The goal of this plan will be to maximize waste diversion and minimize waste generation as we move forward on the path toward zero waste. Council will be seeking public feedback during the development of this plan.

CONCLUSION

To summarize, Council is seeking to establish an operations budget which will manage taxpayer contributions in a responsible manner, consisting of

- modest tax increases;
- combined with targeted strategic increases in services, most important of which is transit;
- spending reductions;
- with a minimal reduction in services.

We are also looking to implement our strategic priorities by:

- taking action to improve services for citizens,
- improving our waste management services through enhanced activity reporting and the implementation of a waste diversion strategy, and
- taking action to contribute to the conditions necessary for diverse and affordable housing to emerge.

I believe we are on the way to accomplishing these objectives with Operations Budget 2013.

Thank you.

3) Bylaws

CITY OF WHITEHORSE

BYLAW 2013-08

A bylaw to adopt the 2013 Annual Operating and Maintenance Budget, and the 2014 and 2015 Provisional Budgets

WHEREAS section 238 of the *Municipal Act* (R.S.Y. 2002) provides that council shall by bylaw cause an annual operating budget to be prepared and adopted; and;

WHEREAS section 239 of the *Municipal Act* provides that council may establish by bylaw a procedure to authorize and verify expenditures that vary from the annual operating expenditure program;

NOW THEREFORE the Council of the municipality of the City of Whitehorse in open meeting assembled HEREBY ENACTS AS FOLLOWS:

1. The 2013 Annual Operating and Maintenance Budget and the Provisional Budgets for 2014 and 2015, attached hereto as Appendix "A" and forming part of this bylaw, is hereby adopted.
2. No expenditure may be made that is not provided for in the 2013 Annual Operating Budget unless such expenditure is approved as follows:
   (1) By the Director of Administrative Services to a maximum expenditure of $20,000.00 only; or
   (2) By resolution of Council to a maximum expenditure of $500,000.00; or
   (3) By bylaw for expenditures in excess of $500,000.00.
3. No expenditures shall be made which increase total expenditures above what is approved in the 2013 Operating and Maintenance Budget unless the expenditure is approved by bylaw.
4. Expenditures authorized in accordance with section 2 hereof that result in an increase in total expenditures above what was approved in the Operating and Maintenance Budget may be subsequently approved through an umbrella bylaw at year end.
5. This bylaw shall come into full force and effect upon the final passing thereof.

FIRST READING: February 25, 2013
PUBLIC NOTICE:
PUBLIC INPUT:
SECOND READING:
THIRD READING & ADOPTION:

_____
Mayor

_____
City Clerk

City of Whitehorse

2013 - 2015 Operating Budget

Revenues

Appendix A

	2012 Revised Budget	2013 Budget	2014 Provisional	2015 Provisional
01 General Government				
City Manager	-10,000			
Community & Recreation Services	-10,000			
Development Services	-10,000			
Infrastructure & Operations	-163,550			
Engineering & Capital Projects	-221,004	-136,500	-136,500	-136,500
Financial Services	-42,286,159	-43,211,336	-44,118,337	-43,942,964
Human Resources		-8,800	-8,800	-8,800
Business & Information Technology Services	-1,000	-1,000	-1,000	-1,000
Legislative & Administrative Services	-75,898	-500	-500	-54,000
Strategic Communications		-20,000	-20,000	-20,000
Total Revenues	**-42,777,611**	**-43,378,136**	**-44,285,137**	**-44,163,264**
02 Protective Services				
Building Inspection	-721,430	-763,150	-763,150	-763,150
Bylaw Services	-1,825,225	-1,815,775	-1,815,775	-1,915,775
Financial Services	-25,000	-25,000	-25,000	-25,000
Fire & Emergency Services	-15,200	-66,000	-66,000	-66,000
Total Revenues	**-2,586,855**	**-2,669,925**	**-2,669,925**	**-2,769,925**
03 Transportation Services				
Financial Services	-2,370,409	-2,736,392	-2,736,392	-2,736,392
Operations	-759,319	-420,082	-420,073	-375,500
Transit Services	-1,499,000	-1,134,577	-1,192,069	-1,194,157
Water & Waste Services				
Total Revenues	**-4,628,728**	**-4,291,051**	**-4,348,534**	**-4,306,049**
04 Environmental Services				
Environmental Sustainability	-125,000	-300,770	-304,217	-125,000
Financial Services	-62,000	-62,000	-62,000	-62,000
Water & Waste Services	-8,976,008	-9,755,414	-10,199,751	-10,304,237
Total Revenues	**-9,163,008**	**-10,118,184**	**-10,565,968**	**-10,491,237**
05 Public Health Services				
Parks & Trails	-73,737	-74,587	-74,587	-74,587
Total Revenues	**-73,737**	**-74,587**	**-74,587**	**-74,587**
06 Community Development Services				
Planning Services	-877,755	-765,406	-769,429	-597,767
Recreation & Facility Services	-3,000			
Economic Development	-20,000			
Total Revenues	**-900,755**	**-765,406**	**-769,429**	**-597,767**
07 Recreation & Cultural Services				
Outreach & Events	-323,220	-242,928	-242,928	-242,928
Parks & Trails	-68,127	-87,300	-87,300	-87,300
Recreation & Facility Services	-2,903,372	-3,308,382	-3,148,281	-3,148,281
Total Revenues	**-3,294,719**	**-3,638,610**	**-3,478,509**	**-3,478,509**
Total	**-63,425,413**	**-64,935,899**	**-66,192,089**	**-65,881,338**

City of Whitehorse

2013 - 2015 Operating Budget

Expenses

Appendix A

	2012 Revised Budget	2013 Budget	2014 Provisional	2015 Provisional
01 General Government				
City Manager	363,788	382,169	391,329	400,536
Community & Recreation Services	10,000	254,731	261,323	267,482
Corporate Services	318,447	288,512	282,604	276,262
Development Services	10,000	255,131	261,662	267,761
Infrastructure & Operations	456,547	254,916	261,447	267,546
Engineering & Capital Projects	990,048	919,793	943,157	958,904
Financial Services	12,923,186	12,295,310	11,094,144	10,229,660
Human Resources	967,999	1,066,861	1,170,709	1,135,099
Business & Information Technology Services	1,113,670	1,150,703	1,170,449	1,184,903
Legislative & Administrative Services	895,642	668,755	802,376	861,467
Operations	1,342,135	1,071,136	1,080,467	1,086,885
Strategic Communications		250,407	245,296	248,526
Total Expenses	**19,391,462**	**18,858,424**	**17,964,963**	**17,185,031**
02 Protective Services				
Development Services				
Building Inspection	627,224	677,821	737,871	747,496
Bylaw Services	1,555,507	1,641,830	1,646,410	1,684,381
Fire & Emergency Services	4,918,831	5,006,440	5,357,161	5,711,679
Human Resources	219,032	213,655	212,250	214,002
Operations	904,693	961,324	962,723	963,685
Total Expenses	**8,225,287**	**8,501,070**	**8,916,415**	**9,321,243**
03 Transportation Services				
Operations	9,628,586	10,254,421	10,918,537	10,991,984
Transit Services	3,431,288	3,473,643	3,736,551	3,759,651
Water & Waste Services				
Total Expenses	**13,059,874**	**13,728,064**	**14,655,088**	**14,751,635**
04 Environmental Services				
Environmental Sustainability	293,370	487,846	442,444	302,589
Operations	165,681	155,278	155,978	156,459
Parks & Trails	46,780	46,597	47,088	47,419
Water & Waste Services	8,611,596	9,339,801	9,829,078	9,891,033
Total Expenses	**9,117,427**	**10,029,522**	**10,474,588**	**10,397,500**
05 Public Health Services				
Operations	1,000	1,000	1,000	1,000
Parks & Trails	214,566	229,591	249,065	258,293
Total Expenses	**215,566**	**230,591**	**250,065**	**259,293**
06 Community Development Services				
Development Services		4,658	4,658	4,658
Planning Services	2,166,949	2,214,783	2,395,029	2,323,125
Recreation & Facility Services	49,300			
Economic Development	394,455			
Total Expenses	**2,610,704**	**2,219,441**	**2,399,687**	**2,327,783**
07 Recreation & Cultural Services				
Operations	1,140,361	1,125,539	1,136,736	1,144,448
Outreach & Events	1,022,131	883,243	878,814	898,117
Parks & Trails	1,591,034	1,840,333	1,924,055	1,924,647
Recreation & Facility Services	7,051,567	7,519,672	7,591,678	7,671,641
Total Expenses	**10,805,093**	**11,368,787**	**11,531,283**	**11,638,853**
Total	**63,425,413**	**64,935,899**	**66,192,089**	**65,881,338**

CITY OF WHITEHORSE

BYLAW 2013-10

EXPLANATORY NOTES

The attached bylaw sets out the 2013 tax rates.

	2009	2010	2011	2012	2013
Agricultural	1.090	1.078	1.121	1.164	1.209
Non-Residential	1.638	1.619	1.684	1.675	1.739
Residential:	1.193	1.179	1.227	1.135	1.178

Total 2013 tax revenue (Residential and Non-Residential) increased by 3.83%

Average Residential Property (RSC, RS1, RR1 and RS2)

Assessment	2009	2010	2011	2012	2013
Improvements	$100,045	$112,419	$113,451	$123,594	$124,671
Land	$57,133	$57,944	$57,850	$64,116	$61,637
Total Assessed Value	$157,178	$170,362	$171,301	$187,711	$186,308
TAX LEVY	$1,875	$2,009	$2,101	$2,130	$2,195

CITY OF WHITEHORSE

BYLAW 2013-10

A bylaw to levy taxes for the year 2013

WHEREAS section 55(2) of the *Assessment and Taxation Act* requires that each municipality shall levy taxes upon all taxable real property within its jurisdiction; and

WHEREAS section 55(3) of the *Assessment and Taxation Act* provides for the establishment of different classes of real property, and varied tax rates according to the class of real property to be taxed;

NOW THEREFORE the Council of the municipality of the City of Whitehorse, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. In this bylaw,

   "Agricultural" means all property used primarily for agricultural purposes and designated on the Whitehorse Assessment Roll as AGR.

   "Non-Residential" means all property used primarily for commercial, industrial and public purposes and designated on the Whitehorse Assessment Roll as CH, CMC, CMH, CML, CR, CMS, INS, MHI, MSI, PRC and QRY.

   "Residential" means all property used primarily for residential use and designated on the Whitehorse Assessment Roll as OSP, POS, REC, RMH, RR1, RSA, RSC, RSM, RS1, RS2 and TRA.

2. A general tax for the year 2013 shall be levied upon all taxable real property in the City of Whitehorse classified "agricultural" at the rate of one point two zero nine percent (1.209%).

3. A general tax for the year 2013 shall be levied upon all taxable real property in the City of Whitehorse classified "non-residential" at the rate of one point seven three nine percent (1.739%).

4. A general tax for the year 2013 shall be levied upon all taxable real property in the City of Whitehorse classified "residential" at the rate of one point one seven eight percent (1.178%).

5. This bylaw shall come into full force and effect upon the final passing thereof.

FIRST READING:
SECOND READING:
THIRD READING and ADOPTION:

_____
Mayor

_____
City Clerk

4) Important Dates and Contacts

Important Dates

February 25, 2013 - 1st Reading of:

- Bylaw 2013-08 Operating Budget
- Bylaw 2013-10 Tax Levy

March 11, 2013 – Public Input night at Council 7:30 pm at City Hall

March 18, 2013 – Report on Public Input

March 25, 2013 – 2nd and 3rd Reading of:

- Bylaw 2013-08 Operating Budget
- Bylaw 2013-09 Fees & Charges
- Bylaw 2013-10 Tax Levy

Contacts

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